

PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that Engrossed Senate Bill 1 be amended to read as follows:

1 Page 16, between lines 31 and 32, begin a new paragraph and insert:
2 "SECTION 9. IC 6-1.1-5-7 IS AMENDED TO READ AS
3 FOLLOWS [EFFECTIVE JANUARY 1, 2004]: Sec. 7. (a) A person to
4 whom the title to real property has passed, either under the laws of
5 descent of this state or by virtue of the last will of a decedent, may
6 procure a transfer of the real property on the tax duplicate on which the
7 real property is assessed and taxed. In order to procure the transfer, the
8 person must prepare an affidavit and, except as provided in section 9 of
9 this chapter, file it with the auditor of the county in which the real
10 property is situated. The affidavit shall contain the following
11 information:

- 12 (1) The ~~decedent's~~ **person's** date of death.
13 (2) Whether the ~~decedent~~ **person** died testate or intestate. ~~and~~
14 (3) The affiant's interest in the real property.
15 **(4) If the real property is a homestead (as determined under**
16 **IC 6-1.1-20.9), the amount of any taxes that have been**
17 **deferred under IC 6-1.1-45.**

18 In addition, if the ~~decedent~~ **person** died testate, the affiant must attach
19 a certified copy of the decedent's will to the affidavit. However, if the
20 will has been probated or recorded in the county in which the real
21 property is located, the affiant, in lieu of attaching a certified copy of
22 the will, shall state that fact in the affidavit and indicate the volume and
23 page of the record where the will may be found.

1 (b) Except as provided in section 9 of this chapter, the county
2 auditor shall enter a transfer of the real property in the proper transfer
3 book after the affidavit is filed with his office.

4 (c) No transfer made under this section has the effect of conferring
5 title upon the person procuring the transfer.

6 **(d) Before the county auditor may transfer real property**
7 **described in subsection (a) on the last assessment list or apportion**
8 **the assessed value of the real property among the owners, the**
9 **owner must pay or otherwise satisfy all taxes on the parcels being**
10 **transferred that have become due under IC 6-1.1-45 as a result of**
11 **the death of the person by paying the property tax to the county**
12 **treasurer of the county in which the real property is located.**

13 **(e) A lien for and the duty to pay property taxes that are due**
14 **and owing is not released or otherwise extinguished if a county**
15 **auditor transfers the real property in the proper transfer book in**
16 **violation of subsection (d). Property taxes that are due and owing**
17 **on the affected parcel of property may be collected as if the county**
18 **auditor had not transferred the property in the proper transfer**
19 **book in violation of subsection (d).".**

20 Page 17, between lines 32 and 33, begin a new paragraph and insert:
21 "SECTION 11. IC 6-1.1-5.5-5, AS AMENDED BY P.L.90-2002,
22 SECTION 54, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
23 JANUARY 1, 2004]: Sec. 5. The department of local government
24 finance shall prescribe a sales disclosure form for use under this
25 chapter. The form prescribed by the department of local government
26 finance must include at least the following information:

- 27 (1) The key number of the parcel (as defined in IC 6-1.1-1-8.5).
- 28 (2) Whether the entire parcel is being conveyed.
- 29 (3) The address of the property.
- 30 (4) The date of the execution of the form.
- 31 (5) The date the property was transferred.
- 32 (6) Whether the transfer includes an interest in land,
- 33 improvements, or both.
- 34 (7) Whether the transfer includes personal property.
- 35 (8) An estimate of any personal property included in the transfer.
- 36 (9) The name and address of each transferor and transferee.
- 37 (10) The mailing address to which the property tax bills or other
- 38 official correspondence should be sent.
- 39 (11) The ownership interest transferred.
- 40 (12) The classification of the property (as residential, commercial,
- 41 industrial, agricultural, vacant land, or other).
- 42 (13) The total price actually paid or required to be paid in
- 43 exchange for the conveyance, whether in terms of money,
- 44 property, a service, an agreement, or other consideration, but
- 45 excluding tax payments and payments for legal and other services

that are incidental to the conveyance.

(14) The terms of seller provided financing, such as interest rate, points, type of loan, amount of loan, and amortization period, and whether the borrower is personally liable for repayment of the loan.

(15) Any family or business relationship existing between the transferor and the transferee.

(16) If the transferred property is a homestead (as determined under IC 6-1.1-20.9), the amount of any taxes deferred under IC 6-1.1-45.

(17) Other information as required by the department of local government finance to carry out this chapter."

Page 60, between lines 26 and 27, begin a new paragraph and insert:

"SECTION 37. IC 6-1.1-22-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2004]: Sec. 5. On or before March 15 of each year, the county auditor shall prepare and deliver to the auditor of state and the county treasurer a certified copy of an abstract of the property, assessments, taxes, deductions, and exemptions for taxes payable in that year in each taxing district of the county. The county auditor shall prepare the abstract in such a manner that the information concerning property tax deductions reflects the total amount of each type of deduction. The abstract shall also contain a statement of the taxes and penalties unpaid in each taxing unit **and the amount of taxes deferred under IC 6-1.1-45** at the time of the last settlement between the county auditor and county treasurer and the status of these delinquencies **and deferred taxes**. The county auditor shall prepare the abstract on the form prescribed by the state board of accounts. The **offices of the** auditor of state, county auditor, and county treasurer shall each keep a copy of the abstract ~~in his office~~ as a public record.

SECTION 38. IC 6-1.1-22-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2004]: Sec. 6. The county treasurer shall keep a register of taxes and special assessments in the manner and on the form prescribed by the state board of accounts. ~~He~~ **The county treasurer** shall enter:

(1) each payment of the taxes and special assessments in the register on the day the payment is received; **and**

(2) the deferral of the payment of property taxes in the register on the day that a notice is received from the county auditor under IC 6-1.1-45.

SECTION 39. IC 6-1.1-22-8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2004]: Sec. 8. (a) The county treasurer shall either:

(1) mail to the last known address of each person liable for any property taxes or special assessment, as shown on the tax

duplicate or special assessment records, or to the last known address of the most recent owner shown in the transfer book a statement of current and delinquent taxes and special assessments; or

(2) transmit by written, electronic, or other means to a mortgagee maintaining an escrow account for a person who is liable for any property taxes or special assessments, as shown on the tax duplicate or special assessment records, a statement of current and delinquent taxes and special assessments.

(b) The county treasurer may include the following in the statement:

(1) An itemized listing for each property tax levy, including:

(A) the amount of the tax rate;

(B) the entity levying the tax owed; and

(C) the dollar amount of the tax owed.

(2) Information designed to inform the taxpayer or mortgagee clearly and accurately of the manner in which the taxes billed in the tax statement are to be used.

(c) After December 31, 2003, and before January 1, 2006, the county treasurer shall include information concerning the availability of the property tax deferral program under IC 6-1.1-45 in a statement prepared under subsection (a) concerning homesteads (as determined under IC 6-1.1-20.9). After December 31, 2003, the county treasurer shall include information concerning the cumulative total of each of the property taxes deferred under IC 6-1.1-45 in 2004 or, 2005, if the amount is greater than zero (0), in a statement prepared under subsection (a) concerning homesteads (as determined under IC 6-1.1-20.9).

(d) A form used and the method by which the statement and information, if any, are transmitted must be approved by the state board of accounts. The county treasurer may mail or transmit the statement and information, if any, one (1) time each year at least fifteen (15) days before the date on which the first or only installment is due. Whenever a person's tax liability for a year is due in one (1) installment under IC 6-1.1-7-7 or section 9 of this chapter, a statement that is mailed must include the date on which the installment is due and denote the amount of money to be paid for the installment. Whenever a person's tax liability is due in two (2) installments, a statement that is mailed must contain the dates on which the first and second installments are due and denote the amount of money to be paid for each installment.

~~(c)~~ (e) All payments of property taxes and special assessments shall be made to the county treasurer. The county treasurer, when authorized by the board of county commissioners, may open temporary offices for the collection of taxes in cities and towns in the county other than the county seat."

Page 60, line 29, after "IC 6-1.1-7-7," insert "IC 6-1.1-45,".

Page 62, between lines 18 and 19, begin a new paragraph and insert:
 "SECTION 42. IC 6-1.1-22-10 IS AMENDED TO READ AS
 FOLLOWS [EFFECTIVE JANUARY 1, 2004]: Sec. 10. (a) A person
 who is liable for property taxes under IC 6-1.1-2-4, **including property
 taxes deferred under IC 6-1.1-45 after the deferred taxes become
 due**, is personally liable for the taxes and all penalties, cost, and
 collection expenses, including reasonable attorney's fees and court
 costs, resulting from late payment of the taxes.

(b) A person's liability under this section may be enforced by any
 legal remedy, including a civil lawsuit instituted by a county treasurer
 or a county executive to collect delinquent taxes. One (1) action may be
 initiated to collect all taxes, penalties, cost, and collection expenses
 levied against a person in the same county for one (1) or more years.
 However, an action may not be initiated to enforce the collection of
 taxes after ten (10) years from the first Monday in May of the year in
 which the taxes first became due. An action initiated within the ten (10)
 year period may be prosecuted to termination.

(c) **In addition to any other method of collection authorized
 under this article, the department of state revenue may collect:**

(1) **property taxes deferred under IC 6-1.1-45 after the
 deferred taxes become due; and**

(2) **all penalties, costs, and collection expenses, including
 reasonable attorney's fees and court costs accruing under
 this article after the deferred taxes become due under
 IC 6-1.1-45;**

as a listed tax."

Page 77, between lines 23 and 24, begin a new paragraph and insert:
 "SECTION 51. IC 6-1.1-45 IS ADDED TO THE INDIANA CODE
 AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE
 JANUARY 1, 2004]:

Chapter 45. Low Income Property Tax Deferral Program

**Sec. 1. (a) This chapter applies only to the deferral of the due
 date for the part of the ad valorem property taxes on a homestead
 that:**

(1) **would otherwise be first due and payable in 2004 or 2005;
 and**

(2) **exceed the sum of:**

(A) **the base taxable amount; plus**

(B) **the amount of the tax liability imposed on the
 increased assessed value of improvements made to the
 homestead after the base assessment date.**

(b) **This chapter does not apply to the deferral of any of the
 following:**

(1) **Special assessments chargeable against a homestead.**

(2) Fees or charges that are included, by law, on a tax statement issued under IC 6-1.1-22-8 for parcels that include a homestead.

(c) This chapter does not apply to a homestead on which the claimant was not liable for property taxes for property taxes imposed for the base year assessment date.

Sec. 2. As used in this chapter, "base taxable amount" means the ad valorem property tax liability imposed on a homestead equal to one hundred twenty-five percent (125%) of the amount imposed on the homestead for the base year assessment date for property taxes first due and payable in 2002.

Sec. 3. As used in this chapter, "base year assessment date" means March 1, 2001, for real property, and January 15, 2002, for a mobile home assessed as personal property.

Sec. 4. As used in this chapter, "claimant" means a person filing an application for the deferral of taxes.

Sec. 5. As used in this chapter, "combined adjusted gross income for the homestead" means combined adjusted gross income, as determined in the manner provided under IC 6-1.1-12-9, of the persons described in IC 6-1.1-12-9(a)(2).

Sec. 6. As used in this chapter, "homestead" means a homestead as determined in the manner provided in IC 6-1.1-20.9.

Sec. 7. As used in this chapter, "mobile home" has the meaning set forth in IC 6-1.1-7-1.

Sec. 8. (a) A claimant may defer the due date for the part of the ad valorem property taxes on a homestead that would otherwise be first due and payable in a year and that exceed the sum of:

- (1) the base taxable amount; plus
- (2) the amount of the tax liability imposed on the increased assessed value of improvements made to the homestead after the base assessment date;

if the criteria in subsection (b) are met.

(b) The criteria that must be met under subsection (a) are the following:

- (1) The homestead is the claimant's principal place of residence, as determined in the manner provided in IC 6-1.1-20.9.
- (2) The claimant is an owner of the homestead.
- (3) The assessed valuation of the homestead does not exceed eighty thousand dollars (\$80,000).
- (4) The owners of the homestead, including the claimant, must:

1 (A) have at least a twenty percent (20%) equity interest
2 in the homestead; and

3 (B) meet any other criteria established by the department
4 of local government finance that are reasonably necessary
5 to protect the government's interest in recovering taxes
6 deferred under this chapter when they become due.

7 (5) The combined adjusted gross income for the homestead
8 does not exceed forty thousand dollars (\$40,000) in the year
9 immediately preceding the year in which taxes subject to a
10 claim for deferral under this chapter would otherwise be first
11 due and payable.

12 (6) If the claimant is:

13 (A) a life tenant, the claimant has the consent of the
14 holders of the remainder interest; or

15 (B) purchasing the property on contract, the claimant has
16 the consent of the seller and any other persons purchasing
17 the homestead on contract;

18 to defer the payment of taxes under this chapter.

19 (7) On the date a claim is filed under this chapter, the
20 claimant is not delinquent in the payment of any taxes
21 imposed on the homestead.

22 (8) The claimant files a written application for the deferral in
23 the manner and within the time required under this chapter.

24 **Sec. 9. The failure of a claimant to file an application for:**

25 (1) a deduction under IC 6-1.1-12; or

26 (2) a homestead credit under IC 6-1.1-20.9;

27 for which the homestead would otherwise be eligible does not
28 disqualify the claimant from deferral of taxes under this chapter.

29 **Sec. 10. An application for the deferral of taxes under this**
30 **chapter may be filed by:**

31 (1) an individual who qualifies for deferral of taxes under this
32 chapter;

33 (2) a guardian of the property of the individual described in
34 subdivision (1); or

35 (3) an attorney in fact of the individual described in
36 subdivision (1), as signified by a written power of attorney.

37 **Sec. 11. An application for deferral of taxes under this chapter**
38 **must be filed with the county auditor in the county where the**
39 **homestead is located:**

40 (1) after January 1; and

41 (2) before May 11;

42 of the year in which the taxes being deferred would otherwise be
43 first due and payable. However, the county auditor may set a later

1 filing deadline for an application upon showing just cause.

2 Sec. 12. (a) An application for deferral of taxes under this
3 chapter must:

4 (1) be filed on the forms;

5 (2) contain the information; and

6 (3) be accompanied by any additional information;

7 prescribed by the department of local government finance.

8 (b) If the department of local government finance does not
9 require submission of the tax returns under subsection (a), the
10 county auditor may require a claimant to provide the state and
11 federal tax returns of any individual described in
12 IC 6-1.1-12-9(a)(2) for the immediately preceding year to assist
13 the county auditor in determining the amount of combined
14 adjusted gross income for the homestead.

15 (c) The claimant shall verify under penalties of perjury the
16 truth of the information set forth in an application.

17 Sec. 13. The county auditor shall grant applications of claimants
18 who qualify under this chapter.

19 Sec. 14. If an application for deferral of taxes under this
20 chapter is not granted in full, the county auditor shall notify the
21 claimant by mail. The claimant may appeal a ruling that wholly or
22 partially denies an application in the same manner that appeals
23 may be taken under IC 6-1.1-15.

24 Sec. 15. (a) If the county auditor grants an application under
25 this chapter:

26 (1) the county auditor shall send a written notice of the
27 approval of the application to:

28 (A) the claimant; and

29 (B) if the homestead includes real property, the county
30 recorder;

31 (2) the county auditor shall send an electronic or written copy
32 of the notice, as determined by the county treasurer, to the
33 county treasurer; and

34 (3) the county auditor shall send an electronic copy of the
35 notice to the department of local government finance.

36 (b) The written notice provided by the county auditor under
37 subsection (a) must be in the form prescribed by the department
38 of local government finance. The electronic copy must be in the
39 form jointly prescribed by the department of local government
40 finance and the legislative services agency.

41 (c) The notice provided by the county auditor under subsection
42 (a) must include at least the following information:

43 (1) The name of the claimant.

(2) A statement indicating that the deferral of taxes otherwise due in the specified year is approved.

(3) A statement identifying the amount of tax liability that is deferred for each taxing unit and the total amount of taxes that is deferred.

(4) A legal description of the homestead for which taxes are deferred.

(5) The index number assigned under IC 6-1.1-5-2 for the homestead or, if an index system is not used in the county, a description of the county, township, block, and parcel or lot where the homestead is located.

(6) A statement indicating that the deferred taxes are a lien on the property relating back to the assessment date for the taxes.

(7) A description of the conditions under which the taxes become due.

(8) A description of the procedure that should be followed to pay the taxes.

The electronic copy of the notice submitted to the department of local government finance must include the Social Security number or other taxpayer identification number used by the claimant on the claimant's state adjusted gross income tax returns.

(d) The notice provided by the county auditor under subsection (a) must include or be accompanied by a brief statement explaining the following:

(1) A taxpayer whose property taxes are paid by a lender via an escrow or other similar account should enter the total amount of each installment on a copy of the notice and mail the copy to the county treasurer.

(2) The taxpayer will receive a refund check from the county in the amount that the taxpayer entered on the notice within thirty (30) days after the later of:

(A) the date on which the installment is paid by the lender; or

(B) the date on which the notice is received by the county treasurer.

(3) The intent of this procedure is to ensure that the taxes on the claimant's homestead are not paid twice.

Sec. 16. The county recorder shall record a notice of deferral received under section 15 of this chapter, without charge, in the miscellaneous records of the county recorder.

Sec. 17. The department of local government finance shall distribute a copy of each notice received under section 15 of this

chapter to the department of state revenue and, in an electronic format under IC 5-14-6, to the legislative services agency.

Sec. 18. (a) Not later than the next distribution date under IC 6-1.1-21-10 after the department of state revenue receives a notice under section 17 of this chapter, the department of state revenue shall distribute from the state general fund to the county treasurer an amount equal to the amount of the deferred taxes covered by the notice, less an amount equal to the amount of deferred taxes imposed by the state. The department of state revenue shall notify the auditor of state to transfer from the state general fund to the appropriate fund an amount equal to the deferred taxes imposed by the state.

(b) An amount distributed under subsection (a) is a temporary advance of the deferred taxes. The amount is not a debt of a taxing unit but is subject to repayment solely from amounts collected when the deferred taxes become due.

(c) Within thirty (30) days after receipt, a county treasurer shall distribute the money received from the department of state revenue among the entities imposing the deferred taxes in proportion to the amount of deferred taxes imposed by each entity.

(d) An amount distributed or transferred under this section is available for use by a taxing unit to the same extent and in the same manner as if the amount had been collected as taxes. For purposes of computing the ad valorem property tax levy limits imposed under IC 6-1.1-18.5-3 or another provision, a taxing unit's ad valorem property tax levy for a particular calendar year includes that part of the levy deferred under this chapter.

(e) Any error in the amount distributed or transferred under this section shall be corrected on the next settlement date after the error is discovered.

(f) The amounts necessary to make the distributions and transfers required by this section are annually appropriated from the state general fund.

Sec. 19. The approval of an application for deferral of taxes under this chapter defers the due date for the payment of an installment of taxes even if the approval occurs after the due date under IC 6-1.1-22-9.

Sec. 20. Taxes deferred under this chapter become due on the earliest of the following:

- (1) Thirty (30) days after the claimant ceases to occupy the homestead as the claimant's principal place of residence, as determined in the manner provided in IC 6-1.1-20.9.

(2) The date on which the owners cease to have at least a twenty percent (20%) equity interest in the homestead by reason other than death.

(3) If the claimant has died, the date on which an inheritance tax return would be due under IC 6-4.1 for the deceased claimant even if the estate of the deceased claimant is not required to file an inheritance return.

(4) The date on which the claimant or another owner fails to comply with the requirements of a prior recorded security interest in the homestead that is senior to the lien for deferred amounts.

(5) Two (2) years after November 10 in the year in which the taxes would otherwise be due.

Sec. 21. No penalty or interest accrues on the taxes deferred under this chapter until the due date for the taxes established by section 20 of this chapter.

Sec. 22. If taxes coming due under section 20 of this chapter are not paid by the due date, the taxes shall be treated as delinquent property taxes under this article. The county auditor, in the manner prescribed by the department of local government finance, shall notify the department of local government finance of the delinquency within fifteen (15) days after the taxes become delinquent.

Sec. 23. When taxes deferred under this chapter are paid, the county treasurer shall:

- (1) record the taxes as paid;
- (2) notify the county auditor of the payment;
- (3) if the deferred taxes are for real property, submit a written release of the lien for the amount of the payment to the county recorder for recording in the miscellaneous records of the county recorder;
- (4) notify the department of local government finance of the payment in the form prescribed by the department of local government finance; and
- (5) distribute the amount of the payment to the auditor of state for deposit in the state general fund.

The department of local government finance shall notify the legislative services agency (in an electronic format under IC 5-14-6) and the department of state revenue of the payment.

Sec. 24. Except:

- (1) as required by federal law or regulation;
- (2) in the case of a loan that is made, guaranteed, or insured by a federal government lending or insuring agency requiring

1 the borrower to make payments to a lender with respect to
2 an escrow or other type of account; or

3 (3) in a case in which this section would impair the
4 obligations of a borrower under an agreement executed
5 before July 1, 2004;

6 a lender may not require a borrower to maintain an escrow or
7 other type of account with regard to taxes for which the borrower
8 has elected to defer taxes under this chapter. Any payments made
9 by the borrower to the impound, trust, or other type of account
10 with regard to taxes, before the time of submission of the
11 evidence of tax deferral, for any period, if not previously used in
12 payment or partial payment of taxes, shall be refunded to the
13 borrower within thirty (30) days after the payment is made.

14 SECTION 52. IC 6-8.1-1-1, AS AMENDED BY P.L.192-2002 (ss),
15 SECTION 140, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
16 JANUARY 1, 2004]: Sec. 1. "Listed taxes" or "taxes" includes only the
17 pari-mutuel taxes (IC 4-31-9-3 through IC 4-31-9-5); the riverboat
18 admissions tax (IC 4-33-12); the riverboat wagering tax (IC 4-33-13);
19 **the deferred tax liability (IC 6-1.1-45)**; the gross income tax (IC
20 6-2.1) (repealed); the utility receipts tax (IC 6-2.3); the state gross retail
21 and use taxes (IC 6-2.5); the adjusted gross income tax (IC 6-3); the
22 supplemental net income tax (IC 6-3-8) (repealed); the county adjusted
23 gross income tax (IC 6-3.5-1.1); the county option income tax (IC
24 6-3.5-6); the county economic development income tax (IC 6-3.5-7);
25 the municipal option income tax (IC 6-3.5-8); the auto rental excise tax
26 (IC 6-6-9); the financial institutions tax (IC 6-5.5); the gasoline tax (IC
27 6-6-1.1); the alternative fuel permit fee (IC 6-6-2.1); the special fuel tax
28 (IC 6-6-2.5); the motor carrier fuel tax (IC 6-6-4.1); a motor fuel tax
29 collected under a reciprocal agreement under IC 6-8.1-3; the motor
30 vehicle excise tax (IC 6-6-5); the commercial vehicle excise tax (IC
31 6-6-5.5); the hazardous waste disposal tax (IC 6-6-6.6); the cigarette
32 tax (IC 6-7-1); the beer excise tax (IC 7.1-4-2); the liquor excise tax
33 (IC 7.1-4-3); the wine excise tax (IC 7.1-4-4); the hard cider excise tax
34 (IC 7.1-4-4.5); the malt excise tax (IC 7.1-4-5); the petroleum
35 severance tax (IC 6-8-1); the various innkeeper's taxes (IC 6-9); the
36 various county food and beverage taxes (IC 6-9); the county
37 admissions tax (IC 6-9-13 and IC 6-9-28); the oil inspection fee (IC
38 16-44-2); the emergency and hazardous chemical inventory form fee
39 (IC 6-6-10); the penalties assessed for oversize vehicles (IC 9-20-3 and
40 IC 9-30); the fees and penalties assessed for overweight vehicles (IC
41 9-20-4 and IC 9-30); the underground storage tank fee (IC 13-23); the
42 solid waste management fee (IC 13-20-22); and any other tax or fee
43 that the department is required to collect or administer."

44 Page 122, between lines 3 and 4, begin a new paragraph and insert:

45 "SECTION 86. [EFFECTIVE JANUARY 1, 2004] **IC 6-1.1-45, as**

- 1 **added by this act, applies only to ad valorem property taxes first**
- 2 **due and payable after December 31, 2003."**
- 3 Renumber all SECTIONS consecutively.
 (Reference is to ESB 1 as printed December 2, 2003.)

Representative Austin